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January 11, 2001

Taledia Stokes
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 700
Washington D.C. 20423

RECORDATION NO. **22622-B** FILED

JAN 30 '01 11-07 AM

TS
SURFACE TRANSPORTATION BOARD



Dear Taledia,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of October 19, 2000 between the following parties:

Lessor: THE CIT GROUP/EQUIPMENT FINANCING INC
1211 Avenue of the Americas, New York, NY 10036

Lessee: INTERSTATE COMMODITIES INC
7 Madison Street
Troy, NY 12181

A short summary of the document to appear in the index follows:

Memorandum of Railcar Lease between Lessor: THE CIT GROUP/EQUIPMENT FINANCING INC and Lessee: INTERSTATE COMMODITIES INC covering 150 covered hopper railcars with reporting marks and numbers - CEFX 151762-15270, GACX 4083-5434, TILX 1891-510597, NOT INCLUSIVE

Please file this memorandum as a Secondary document to Recordation #22622 and return one (1) stamped original to my attention. A check covering the filing fee of twenty-six dollars (\$26.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20254.

Thank you for your prompt assistance.

Sincerely,

Rebecca Heisler
Administrator

enclosure

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 14th day of August, 2000, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a New York corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor"), and INTERSTATE COMMODITIES, INC., a New York corporation, with an address at 7 Madison Street, Troy, NY 12181 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of October 4, 1999 covering the equipment listed on Schedule A hereto (the "Equipment") pursuant to a Memorandum of Railcar Lease filed with the Surface Transportation Board on December 16, 1999 as recordation number 22622.

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Catherine Strick
Name: Catherine Strick
Title: Vice President - Operations

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SURFACE TRANSPORTATION BOARD

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

INTERSTATE COMMODITIES, INC.

By: Morley A. Daehn Jr.
Name: MORLEY A. DAEMN JR.
Title: TRANSP. MGR.



Quantity

150

Equipment Description4751 c.f. covered hopper
cars with gravity gates
and trough hatches**Reporting marks
and numbers**

Listed below

	Car Initials	Car #
1	CEFX	151762
2	CEFX	151763
3	CEFX	151769
4	CEFX	151771
5	CEFX	151772
6	CEFX	151773
7	CEFX	151774
8	CEFX	151777
9	CEFX	151778
10	CEFX	151779
11	CEFX	151780
12	CEFX	151781
13	CEFX	151784
14	CEFX	151785
15	CEFX	151786
16	CEFX	151787
17	CEFX	151789
18	CEFX	151790
19	CEFX	151791
20	CEFX	151793
21	CEFX	151794
22	CEFX	151795
23	CEFX	151799
24	CEFX	151800
25	CEFX	151806
26	CEFX	151807
27	CEFX	151809
28	CEFX	151812
29	CEFX	151817
30	CEFX	151818
31	CEFX	151826
32	CEFX	151833
33	CEFX	151839
34	CEFX	151864
35	CEFX	151867
36	CEFX	152226
37	CEFX	152227
38	CEFX	152231
39	CEFX	152232
40	CEFX	152235
41	CEFX	152237
42	CEFX	152238
43	CEFX	152240
44	CEFX	152242
45	CEFX	152243
46	CEFX	152244
47	CEFX	152245
48	CEFX	152247
49	CEFX	152250
50	CEFX	152295

	Car Initials	Car #
52	CEFX	152298
53	CEFX	152299
54	CEFX	152305
55	CEFX	152311
56	CEFX	152313
57	CEFX	152314
58	CEFX	152316
59	CEFX	152317
60	CEFX	152318
61	CEFX	152322
62	CEFX	152324
63	CEFX	152325
64	CEFX	152328
65	CEFX	152329
66	CEFX	152330
67	CEFX	152332
68	CEFX	152333
69	CEFX	152334
70	CEFX	152336
71	CEFX	152340
72	CEFX	152344
73	CEFX	152346
74	CEFX	152347
75	CEFX	152348
76	CEFX	152350
77	CEFX	152351
78	CEFX	152353
79	CEFX	152355
80	CEFX	152358
81	CEFX	152360
82	CEFX	152361
83	CEFX	152363
84	CEFX	152364
85	CEFX	152365
86	CEFX	152367
87	CEFX	152368
88	CEFX	152369
89	CEFX	152370
90	CEFX	152372
91	CEFX	152374
92	CEFX	152375
93	CEFX	152378
94	CEFX	152379
95	CEFX	152380
96	CEFX	152381
97	CEFX	152382
98	CEFX	152383
99	CEFX	152384
100	CEFX	152385

	Car Initials	Car #
102	CEFX	152388
103	CEFX	152389
104	CEFX	152390
105	CEFX	152394
106	CEFX	152488
107	CEFX	152490
108	CEFX	152491
109	CEFX	152493
110	CEFX	154496
111	CEFX	152498
112	CEFX	152503
113	CEFX	152505
114	CEFX	152507
115	CEFX	152513
116	CEFX	152515
117	CEFX	152520
118	CEFX	152521
119	CEFX	152523
120	CEFX	152523
121	CEFX	152530
122	CEFX	152534
123	CEFX	152535
124	CEFX	152537
125	CEFX	152539
126	CEFX	152541
127	CEFX	152710
128	GACX	4083
129	GACX	4087
130	GACX	4092
131	GACX	4104
132	GACX	4130
133	GACX	4144
134	GACX	4151
135	GACX	4157
136	GACX	4171
137	GACX	4178
138	GACX	4179
139	GACX	4203
140	GACX	4206
141	GACX	5047
142	GACX	5064
143	GACX	5152
144	GACX	5216
145	GACX	5256
146	GACX	5373
147	GACX	5434
148	TILX	1891
149	TILX	510017
150	TILX	510051